IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 13TH JUNE 2007 / 23RD JYAISHTA 1929

WP(C).No. 984 of 2007(P)

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PETITIONER:

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1. KAIRALI STEELS AND ALLOYS PVT. LTD.,
   KANJIKODE, PALAKKAD, REPRESENTED BY ITS
   EXECUTIVE DIRECTOR, ABDUL GAFOOR,CORPORATE OFFICE
   AT KALLIYATH, PANNIANKARA, CALICUT.

2. KALLIYATH STEELS PVT. LTD.,
   KALLIYATH, PANNIANKARA, CALICUT, REPRESENTED BY
   MANAGING DIRECTOR, ABDUL GAFOOR.

3. KALLIYATH STEEL AGENCIES,
   KALLIYATH, PANNIANKARA, CALICUT,REPRESENTED BY ITS
   MANAGING PARTNER, ABDUL GAFOOR.

4. KALLIYATH IRON TRADERS,
   A PROPRIETORY CONCERN OF ABDUL GAFOOR, KALLIYATH,
   PANNIANKARA, CALICUT.

5. HUMAYOON ASSOCIATES,
   A PROPRIETORY CONCERN OF HUMAYOON, OPP.R.K.MISSION
   HIGH SCHOOL, PANNIANKARA, CALICUT-18.

6. M/S. GASHA STEELS PVT. LTD.,
   REPRESENTED BY ITS MANAGING DIRECTOR,
   K.ABDUL GAFOOR, NEW INDUSTRIAL DEVELOPMENT AREA,
   KANJIKODE, PALAKKAD.

BY ADV. SRI.K.I.MAYANKUTTY MATHER
SMT.S.LAKSHMY

RESPONDENTS:

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1. COMMISSIONER,
   COMMERCIAL TAXES, THIRUVANANTHAPURAM.

2. INTELLIGENCE OFFICER,
   SQUAD NO.1, OFFICE OF THE INSPECTING ASSISTANT
   COMMISSIONER (INTELLIGENCE), COMMERCIAL TAXES,
   KOTTAYAM.

3. ASSISTANT COMMISSIONER (KVAT),
SPECIAL CIRCLE, PALAKKAD.

4. ASSISTANT COMMISSIONER (KVAT),
SPECIAL CIRCLE-1, CALICUT.

BY GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 13/06/2007, ALONG WITH WPC NOS.1608 & 1641 OF 2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

P13: TRUE COPY OF PROCEEDINGS OF R2 IN RESPECT OF 1ST PETITIONER DT.16.3.2007.
P14: .DO. 2ND PETITIONER .DO.
P15: .DO. 3RD PETITIONER .DO.
P16: .DO. 4TH PETITIONER .DO.
P17: .DO. 5TH PETITIONER .DO.
P18: .DO. 6TH PETITIONER .DO.

TRUE COPY

P.A. TO JUDGE

**P.R.RAMAN,J.**

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**W.P.(C).NO.984 OF 2007**

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**Dated this the 9th day of January, 2007**

**O R D E R**

The question that is raised in this writ petition is regarding the jurisdiction of the Intelligence Officer, Kottayam. A search was conducted in the business premises of the petitioners, who are stated to have business activities confined in Palakkad and Kozhikode districts. It is the contention of the petitioners that by virtue of Ext.P8 notification the Commissioner has assigned the functional jurisdiction and confined the same to the headquarters as the area of operation of the concerned officers. In this case the Intelligence Officer, Kottayam can have jurisdiction only in the Kottayam area and cannot extent to the area of operation of the

business carried on by the petitioners in different districts.

2. The learned Government Pleader appearing on behalf of the respondents wants time to get instruction in the matter and also to produce other relevant orders, as according to him, a common issue will arise for consideration in similar circumstances because raid all through the State was conducted by more than 200 officers and in order to give a quietus in the jurisdictional aspect of the matter, he prays for time to file a counter affidavit and produce relevant orders and notification.

3. Admit. Issue notice to the respondents.

Status quo as on today shall be maintained for a period of two weeks within which the respondents may file their counter affidavit.

**P.R.RAMAN,**
**JUDGE.**

**kcv.**